

REMARKS

This communication is being filed in response to the final Office Action having a mailing date of May 11, 2006. Claims 14-15, 17-21, and 23-32 remain pending with this filing. For the reasons set forth below, the applicant respectfully requests the Examiner to reconsider and withdraw the rejection of the claims. Contrary to the rejections set forth in the final Office Action, it is respectfully submitted that the claims in their present form do in fact distinguish over the cited references, whether singly or in combination.

I. Discussion of the independent claims and the cited references

In the final Office Action, claims 14-15, 17-21, and 23-32 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Leon (U.S. Patent No. 6,701,304). Specifically on page 2, the final Office Action indicated that Leon shows certain limitations in the claims, but admitted that Leon does not show the feature of “specifying tax information on the data structure” (emphasis ours). Furthermore on page 3, the final Office Action stated that “Leon is silent as to what information would be on the machine-readable portions of the alternative embodiments of the ... tax stamp ...” (emphasis ours).

To supply the missing teachings of Leon, the final Office Action has cited Inspection Circular 17 from the Kansas State Agricultural College (hereinafter “Circular 17”). According to the final Office Action, Circular 17 “requires remedies to be registered, labeled and show a payment of tax (tax stamp). Page 5 shows required information. Item 1a requires a manufacturer identifier and item 1d requires a product type identifier. This information is necessary to show compliance with the law.” In short, the final Office Action has cited Circular 17 as disclosing the specific information that would be indicated on the data structure.

The applicant respectfully disagrees with the final Office Action’s interpretation of Circular 17. It is respectfully submitted that Circular 17 does not cure the deficiencies of Leon and/or the other references on record, since Circular 17 does not disclose, teach or suggest the features recited in independent claims 17 and 23 that specify what the recited data structure stores.

Circular 17 elaborates on the requirements for providing remedies for livestock under the Kansas Livestock Remedy Law. A purpose of this law is to give a person sufficient information to form an intelligent opinion as to the value of a particular remedy. Thus, Circular 17 states in the last paragraph on page 2 that “All remedies advertised or recommended for internal administration to any animal except man, must be registered, labeled, and show payment of the livestock remedy tax by a stamp or tag affixed to the outside of the package” (emphasis ours). It is believed that the final Office Action has erroneously interpreted this highlighted phrase to mean that the information relating to the three components of “registration,” “labeling,” and “payment” are all collectively contained within the same physical aforementioned “stamp or tag,” such that the above-phrase is interpreted as “must be ... labeled by a stamp or tag affixed to the outside of the package.” The applicant submits that this is not the case. That is, the aforementioned “stamp or tag” only relates to the “payment” of the livestock remedy tax, and does not relate to the “label” (or to the contents of the label).

Pages 5-6 of Circular 17 detail the requirements for “labeling.” Specifically, certain information regarding the remedy is required by Item 2 to be either “printed on the carton enclosing the remedy or on a label affixed thereto” (emphasis ours). There is nothing disclosed, taught, or suggested in Circular 17 that the name of the manufacturer of the remedy and the ingredients of the remedy (Items 1a and 1d, respectively) are to be placed in a “tax stamp” or in a “tax tag.” Item 2 of Circular 17 clearly specifies that such information is to be printed on the carton or on a “label”—not on a “tax stamp” or “tax tag.”

Page 6 (under the subheading “Tax Stamps or Tags”) of Circular 17 states “The payment of this tax must be shown by a stamp or tag on the outside of each package stating that the tax has been paid” (emphasis ours). The present applicant respectfully notes that this passage uses the terms “stamp or tag” (rather than “label”) when referring to the “payment”—this passage does not say “payment of this tax must be shown on the label” and/or does not say “the label information must be shown in the tax stamp or tag.”

Clearly, the “label” is separate and distinct from the “tax stamp” (or “tax tag”). The label includes manufacturer and product information, while the tax stamp (or tax tag)

separately contains verification that the tax has been paid. All of this information is not physically present in the same paper/document/stamp.

Item 5 on pages 6-7 of Circular 17 provides further details on the “tax stamps and tags.” In particular, Item 5 lists the price for bulk quantities of gummed stamps and tags, depending on the particular weight of the remedy. Since these tax stamps and tags are sold in bulk, it is clear that such tax stamps and tags are not customized such that specific manufacturer and product details are printed in the stamps and tags before they are sold. Making such customized pre-printed gummed tax stamps and tags would be impractical for bulk sales, in terms of printing, sorting, inventory maintenance, dispensing, etc. Pre-printing manufacturer and product information on these paper tax stamps and tags is analogous to the U.S. Post Office pre-printing specific sender/receiver names and package content information on bulk sheets/rolls of postage stamps that are to be sold to the public—this simply is impractical and is not done.

Independent claim 17 recites, *inter alia*, “A machine readable structure, comprising: a data structure storing tax information concerning a taxable item ... the tax information including a tax payment condition indicator ... wherein the data structure stores a product type identifier and a manufacturer identifier associated with the taxable item.” This recitation makes it clear that the claimed data structure stores tax information, a product type identifier, and a manufacturer identifier.

As explained above, Circular 17 does not provide such a data structure. The “label” of Circular 17 contains manufacturer and product information, but does not contain tax information. The “tax stamp or tag” of Circular 17 contains tax information, but does not contain manufacturer and product information. Accordingly, since Circular 17 does not supply the missing teachings of Leon, claim 17 is allowable over the cited references, whether singly or in combination.

Independent claim 23 recites, *inter alia*, “A computer-readable memory, comprising: a data structure having a number of records, each of the records ... storing a tax payment condition indicator ... wherein the records further store a product type identifier and a manufacturer identifier associated with the taxable item. This recitation makes in clear that the

data structure has records that store a tax payment condition indicator, a product type identifier, and a manufacturer identifier.

Again and as explained above, Circular 17 does not provide such a data structure. The “label” of Circular 17 contains manufacturer and product information, but does not contain tax information. The “tax stamp or tag” of Circular 17 contains tax information, but does not contain manufacturer and product information. Accordingly, since Circular 17 does not supply the missing teachings of Leon, claim 23 is also allowable over the cited references, whether singly or in combination.

The final Office Action has also cited the radio frequency identifier (RFID) postage stamp or mailing label of Tuttle (U.S. Patent No. 5,497,140) to supply some of the missing teachings of Leon. It is respectfully submitted that the RFID postage stamp or mailing label of Tuttle does not cure the deficiencies of Leon (as well as Circular 17).

Column 6, lines 19-21 of Tuttle describe the RFID postage stamp or mailing label as having data such as “the owner’s name ID number, point of origin, weight, size, route, destination, and the like.” This is the extent of Tuttle’s disclosure. There is nothing disclosed, taught, or suggested in Tuttle that his data can include tax information, a product type identifier, and a manufacturer identifier as recited in claim 17. There is also nothing disclosed, taught, or suggested in Tuttle that his data can include a tax payment condition indicator, a product type identifier, and a manufacturer identifier as recited in claim 23. As fully explained in the applicant’s REMARKS (pages 7-8) in the prior amendment of January 30, 2006, a person skilled in the art would not provide the identifiers of the manufacturer and of the product (contained inside of a mailing package) in the RFID postage stamp or mailing label of Tuttle, due to privacy concerns and/or due to other practical considerations. Thus, claims 17 and 23 are also allowable over Tuttle, whether singly or in combination with the other references.

II. Conclusion

Overall, none of the references singly or in any motivated combination disclose, teach, or suggest what is recited in the independent claims. Thus, given the above amendments and accompanying remarks, the independent claims are now in condition for allowance. The

dependent claims that depend directly or indirectly on these independent claims are likewise allowable based on at least the same reasons and based on the recitations contained in each dependent claim.

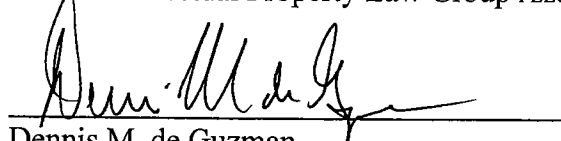
If the undersigned attorney has overlooked a teaching in any of the cited references that is relevant to the allowability of the claims, the Examiner is requested to specifically point out where such teaching may be found. Further, if there are any informalities or questions that can be addressed via telephone, the Examiner is encouraged to contact the undersigned attorney at (206) 622-4900.

The Director is authorized to charge any additional fees due by way of this Amendment, or credit any overpayment, to our Deposit Account No. 19-1090.

All of the claims remaining in the application are now clearly allowable. Favorable consideration and a Notice of Allowance are earnestly solicited.

Respectfully submitted,

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